

CPA Firm License Amendment

Checklist & Instructions

Board of Accountancy Washington State



1. **What events require a firm amendment?** A CPA firm must provide written notification to the Board, by submitting a *CPA Firm License Amendment* form and the appropriate amendment fee, within 90 days of the following:
 - Admission or departure of a CPA or nonCPA owner - Note:
 - ⇐ All owners must hold a valid license to practice public accounting issued by Washington State or another state
 - ⇐ All owners must be principally employed by the corporation or actively engaged in its business
 - ⇐ Each CPA owner who is either a resident or is entering the state and practicing public accounting in this state must hold a valid Washington state license
 - Any change in the name of the firm - Note:
 - ⇐ A new name due to the addition or deletion of a firm owner constitutes a new firm. Accordingly, the new entity must first obtain a CPA firm license from the Board. Do not use this form. You may obtain a *CPA Firm License Application* from the Board's web site at www.cpaboard.wa.gov/forms/Default.htm#CPA_Firm.
 - ⇐ A change to the firm name only (such as "Jane Doe and Associates" to "Jane Doe, CPA") with the owners and the form of practice remaining the same constitutes a name change and requires an amendment
 - Change in the managing licensee of the main office - Note:
 - ⇐ All owners must hold a valid license to practice public accounting issued by Washington state or another state
 - ⇐ Principally employed by the corporation or actively engaged in its business
 - Opening, closing, or relocating the main office or any branch office requires an amendment
2. **Application:** If any of the situations in #1 above apply to your firm, you must submit a complete *CPA Firm License Amendment* form and the \$25 fee. Be sure you complete all parts of the form. The affidavit confirming the accuracy of the form must be signed by a firm owner holding a valid Washington State CPA license or practice public accounting.
3. **What happens when a CPA firm alters its legal form?** A change in the legal form of a firm constitutes a new firm. Accordingly, the new entity must first obtain a CPA firm license from the Board by submitting a *CPA Firm License Application*. Do not use this form. You may obtain a *CPA Firm License Application* from the Board's web site at www.cpaboard.wa.gov/forms/Default.htm#CPA_Firm.
4. **What are the requirements for the firm's main office and a branch office?** The firm's main office must be under the direct supervision of a resident licensee. A branch office is an office of a licensed CPA firm which is physically separated from the main office. A branch office operates under the CPA firm license of the main office.
5. **Will you send me notice that you have received and processed this form?** After receipt of a fully completed CPA Firm License Amendment form, it generally takes the agency two weeks to process the form. Upon approval, you will be mailed:
 - A new firm license, if the amendment was due to a change in the firm's main office address or firm name
 - A postcard acknowledgment for all other types of amendments

To assist you, the following forms and information are available on the Board's web site (www.cpaboard.wa.gov):

- [Firm Licensing Questions and Answers](#)
- CPA Firm License Amendment (See next page)
- Ownership Listing Form
- [WAC 4-25-750 What are the firm licensing requirements?](#)
- [WAC 4-25-661 What are the limitations regarding firm names?](#)

To facilitate the processing of the firm amendment, be sure you have fully completed all required forms and submitted all required information. If you have questions, we recommend you review the Board's rules and Frequently Asked Questions (FAQs) on the Board's web site or feel free to contact the Board at (360) 664-9191 or e-mail michellep@cpaboard.wa.gov.

PUBLIC DISCLOSURE: The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

WBOA-NEWS: The Board of Accountancy has implemented an electronic newsletter alert process - WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

CPA Firm License Amendment

Board of Accountancy Washington State



Mail to: Washington State Board of Accountancy
P.O. Box 43123, Olympia, Washington 98504-3123
(360) 664-9191 - www.cpaboard.wa.gov

INFORMATION CURRENTLY ON FILE WITH THE BOARD:

Firm Name: Firm License #:
Address: Form of Practice: ☐ Proprietorship
Address: ☐ Partnership
City, State, Zip: ☐ Limited Liability Partnership
☐ Professional Service Corporation
☐ Limited Liability Company
Phone #: ☐ Check if this is a new phone number

AMENDMENT INFORMATION: (Check all that apply)

- ☐ Any change in the name of the firm. New firm name:
- ☐ New managing licensee:
(Must hold a valid Washington state CPA license to Practice Public Accounting) (License Number)
- ☐ Relocation of main office:
(New Address)
- ☐ Opening a branch office:
(New Address)
- ☐ Closing a branch office:
(Prior Address)
- ☐ Relocating a branch office:
(Prior Address) (New Address)
- ☐ *Admission or departure of an owner:
- ☐ Admission
☐ Departure (Print Name) (License or Registration Number and State)
- ☐ Admission
☐ Departure (Print Name) (License or Registration Number and State)

* If the firm ownership includes non-CPA firm owners, you must complete and attach the Ownership Listing form.

FIRM AMENDMENT FEE:

\$25**

** Make check payable to: Washington State Board of Accountancy, PO Box 43123, Olympia, WA 98504-3123
All fees must be in US dollars and drawn on a bank with a US bank affiliate listed on the face of the check or money order.

CERTIFICATION - TO BE COMPLETED BY FIRM OWNER HOLDING A WASHINGTON STATE CPA LICENSE:

I certify under the penalty of perjury under the laws of the state of Washington to the truth and accuracy of all statements made in this application. I also certify that the firm will operate under the name licensed with the Board (RCW 18.04.345[5] and WAC 4-25-661), the firm's legal form meets the requirements of WAC 4-25-750(1), the firm's ownership meets the requirements of WAC 4-25-750(3), the CPA firm owners meet the licensing requirements of WAC 4-25-750(3), and the resident non-licensee firm owners meet the registration requirements of WAC 4-25-750(3).

Print Name:
(Firm Owner Holding a valid Washington State CPA License to Practice Public Accounting) (License Number)

Signature:
(Date)

Location:
(City, State, or Province, Country) (Email (optional))

OWNERSHIP LISTING FORM

Board of Accountancy Washington State



INSTRUCTIONS: Complete this form and provide the required information for **all owners**. Sole-proprietorship firms are not required to submit the Ownership Listing form. Note:

1. At least one general partner of a partnership (including LLP's), one shareholder of a corporation (including PC's or PS's), and one manager of a limited liability company must hold a Washington State CPA license.
2. Any CPA proprietor, partner, shareholder, member, or manager who is either a resident or is entering the state and practicing public accountancy in Washington state must hold a valid Washington state license or practice privileges. If a CPA owner is a Washington resident, they must obtain a Washington CPA license.
3. All **resident non-CPA owners must be registered with the Board** prior to holding an ownership interest in a Washington CPA firm.
4. Include percentage of ownership interest in the firm for each owner. **Note:** A simple majority of the ownership of the licensed firm in terms of financial interests and voting rights of all owners must be licensees in this state or holders of a valid license to practice public accountancy issued by another state; entitled to practice public accounting in this state; and principally employed by the firm or actively engaged in its business.
5. Attach additional sheets if necessary. **Note:** If attaching additional sheets, all required information must be provided in a clear, easy to read, and usable format.

FIRM NAME: _____

| CPA OWNER(S) - Note: All CPA Owners Must be Listed Regardless of State of Licensure or Residency | | | | Percentage of Ownership Interest: | |
|--|---------|-------------|-------|-----------------------------------|---------------|
| Name | Address | License No. | State | Financial Interest | Voting Rights |
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| Total - CPA Owner(s) - Total Percentage of CPA Ownership Interest must be over 50% | | | | | |

| NON-CPA OWNER(S) - Note: All Non-CPA Owners Must be Listed Regardless of Residency | | | Percentage of Ownership Interest: | |
|---|---------|--------------------|-----------------------------------|---------------|
| Name | Address | Registration No. * | Financial Interest | Voting Rights |
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| Total - NON-CPA Owner(s) - Total Percentage of Non-CPA Ownership Interest must be less than 50% | | | | |

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| Total Ownership Interest - Must be 100% | | |
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*Only Non-CPA Owners **resident** in Washington State are required to register with the Board.